

Audit of FY 2005 Second Quarter Annual Work Plan Success Indicators

Report # 05-16

Prepared by
Office of Inspector General

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August 3, 2005

Audit and Finance Committee Members:

Mr. Lennart Lindahl, Chairman
Mr. Michael Collins, Member
Ms Alice Carlson, Member
Mr. Malcolm Wade, Jr., Member

Re: Audit of FY 2005 Second Quarter
Annual Work Plan Success Indicators,
Report No. 05-16

This audit was performed pursuant to the Inspector General's authority set forth in Chapter 20.055, F.S and is part of the approved FY 2005 Audit Plan. The objective of the audit was to determine whether the projects with specific second quarter success indicators were properly reported to the Governing Board. We concluded that, overall, the statuses were fairly reported; however, our audit did indicate a few minor differences, which are identified in the report.

Sincerely,

John W. Williams, Esq.
Inspector General

Enclosure

c: Carol Wehle
Tom Olliff

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INTRODUCTION

In accordance with the Office of Inspector General's FY 2005 Audit Plan, we conducted an audit of the FY 2005 Second Quarter Annual Work Plan Success Indicators.

BACKGROUND

In FY 2004, the Governing Board approved a Strategic Plan to guide the District in fulfilling its mission over the next decade. The District's broad missions and mandates are organized into 10 programs, within which the Governing Board identified seven key priorities (an 11th program was created in FY 2005). The Strategic Plan serves as the starting point for the development, implementation, and evaluation of the District's Annual Work Plan and budget process. The four major phases of activity in the strategic cycle are:

- (1) Strategic plan development
- (2) Annual work plan development
- (3) Annual budget development
- (4) Reporting and evaluation

The annual work plan, designed to drill down from the Strategic Plan, outlines the major projects and activities, key assumptions, and program inter-relationships. It also is the basis of the budget development. The FY 2005 Draft Program Annual Work Plan was presented to the Governing Board for review and input in May 2004. In June 2004, the final FY 2005 Annual Work Plan along with the Draft FY 2005 Annual Budget was presented to the Governing Board for approval. Requests for resource were not only evaluated by their "achievability" in FY 2005, but also the tie to the stated projects included in the annual work plan.

The FY 2005 Annual Work Plan outlines the major projects and activities for each of the 10 major programs. It indicates funds budgeted and the number of FTEs assigned to each project and contains success indicators to measure management's and staff's accomplishments. It also provides for management to submit quarterly reports on

the status of major projects to the District Leadership Team (DLT) and the Governing Board. These reports serve as a tool to ensure that employees across the agency are focused on the projects and activities reflected in the annual work plans.

The programs submitted detailed status of each project for the 2nd quarter to the Budget Division using the color scheme below.

- **Green** to indicate that the project's success indicator is on schedule to be accomplished within one quarter of the quarter indicated in the Annual Work Plan.

- **Yellow** to indicate that the project's success indicator will be accomplished within two quarters of the quarter indicated in the Annual Work Plan.

- **Red** to indicate that the project's success indicator will not be accomplished within two quarters of the quarter indicated in the Annual Work Plan.

The Budget Division then summarized the annual work plan status for each program using pie charts and the above color scheme for the FY 2005 Second Quarter Report that was presented to the District Leadership Team and the Governing Board. The report also included the District's financial status; each program's financial status; and each program's successes, concerns, and outlook.

OBJECTIVE, SCOPE, AND METHODOLOGY

Our objective focused on determining whether the projects with specific second quarter success indicators were accurately reported to the Governing Board. When verifying the status of the second quarter success indicators we took into consideration the fact that a second quarter success indicator can be reported on schedule even if achievement of the milestone is expected no later than the end of third quarter. Thus, our measurement date for determining whether second quarter success indicators were achieved was June 30, 2005.

We reviewed supporting documentation for all projects with second quarter success indicators that were reported as green to the Budget Division in order to determine whether the documentation substantiated the on schedule status. For each program, we determined the total number of projects that were reported green, yellow, and red to the Budget Division and compared our results to those contained in FY 2005 Second Quarter Annual Work Plan Status which was reported to senior management and the Governing Board. This test was performed because project statuses for each program were reported to senior management and the Governing Board in a summarized version using pie charts.

We also compared the project information in the FY 2005 Second Quarter Report to the information in the FY 2005 First Quarter Report to determine whether modifications were properly identified. In some instances, we interviewed project managers and other relevant staff to obtain explanations and requested additional documentation. In instances where we concluded that a success indicator was not accomplished we communicated our conclusion to relevant staff.

Our audit was conducted in accordance with Generally Accepted Government Auditing Standards.

AUDIT RESULTS

Executive Summary

Based on our review of the FY 2005 Second Quarter Annual Work Plan Status Report, a total of 82 projects contained second quarter milestones. (See attached Appendix for a complete list of all 82 projects.) The following table shows the reported status compared to actual audited status of these indicators:

	Status	Reported Status	Status Per Audit
	Green	73	66
	Yellow	5	10
	Red	4	5
	Project Replaced		1
	Total Milestones	82	82

Overall, we concluded that the statuses of the projects were properly reported; however, our review did indicate a few minor differences. Based on our audit procedures the success indicators for 66 of the projects with second quarter milestones were correctly reported. We identified seven instances where the actual status was different from the green status represented in the Second Quarter Report, which were due to one of the following reasons:

- Six projects that were reasonably projected to be completed by the end of the second quarter did not meet their target due to unforeseen delays. These projects were appropriately reported as green based on the circumstances and information available at the time the second quarter report was issued.
- The success indicator for one project was no longer relevant because the project was canceled.

We also found one instance where the success indicator should have been reported red; however, it was inadvertently reported yellow.

In summary, all success indicators were properly reported based on the circumstances and information available at the time, except for the one instance where the indicator was inadvertently reported as yellow. Also, several notable accomplishments are that the statuses of all second quarter milestones for Acceler8, Kissimmee Restoration, Regulation, and Mission Support projects are green. The following section contains additional details regarding the projects where the actual status was different from the status represented in the Second Quarter Report.

Details Regarding Differences Between Reported and Substantiated Status

Success Indicators were not Accomplished by the End of the Second Quarter as Intended

Our review disclosed that the second quarter success indicators for six projects were reported green; however, as of June 30, 2005, the success indicators had not been accomplished as intended due to unforeseen delays. These projects were appropriately reported as green based on the circumstances and information available at the time the second quarter report was issued. These instances are described below.

- Coastal Watershed's Miami River Dredging Project: The success indicator was to execute grant agreements with Florida Inland Navigation District (FIND) and with local government for dredging of the Miami River. A grant agreement with FIND was executed; however, due to unforeseen delays, the agreement with Miami Dade for dredging the Miami River will not be executed until the end of July 2005.
- Coastal Watershed's Four Corners Drainage Project: The success indicator was to execute contracts with local governments. Coastal planned to obtain approval at the June 2005 Governing Board meeting for the agreement associated with this project; however, it was decided to defer approval request to the July 2005 meeting.
- CERP's Biscayne Bay Coastal Wetlands Project: The success indicator was to complete preliminary real estate cost estimates. The United States Army Corps of Engineers, the lead on this project, have had modeling delays which impacted the completion of this task. According to the

Director of CERP, this indicator is expected to be completed in the fourth quarter.

- CERP's RECOVER Section: All success indicators were accomplished except completion of the CERP update. This task was not completed due to delays in posting model results; it is projected to be completed in the fourth quarter.
- District Everglades' STA Water Budget Project: Due to contractor delays the water budgets could not be completed. Completion is projected for the fourth quarter.
- Lake Okeechobee's Lemkin Creek Project: The success indicator was to complete 50% of the land acquisition. However, due to unforeseen delays, land acquisition has not been completed and an update on the acquisition status will not be available until August 2005.

Projects Were No Longer Necessary

During our review, we noted one instance where a project was reported green; however, the project was canceled. Specifically, the success indicator for Coastal Watershed's Real Time Flood Forecasting - Orange River Pilot Project was to execute an agreement with the National Weather Service. This project was a cooperative effort with the National Weather Service (NWS) in the Caloosahatchee Basin/Orange River. The NWS indicated that Orange River was not suitable for flood forecasting model and that they were committed to other projects. As a result, the project was canceled. The funds were reallocated to other priority projects in the Caloosahatchee Basin/Orange River. Thus, this success indicator is no longer relevant.

Project Status Inaccurately Reported

Based on the current reporting process, there was one instance where a project should have been reported red in the Second Quarter Report; however, it was inadvertently reported as yellow. Specifically, the second quarter success indicator for CERP's Strazulla Wetlands project was to complete the Real Estate Analysis Appendix.

Based on our review, this project has been placed on hold since the first quarter because the funds and staff assigned to this project were redirected to Acceler8. As a result, the first and second quarter indicators have not been completed. Thus, the project status should have been reported as red in the Second Quarter Report.

**Office of the Inspector General
Verification of Projects with Second Quarter Success Indicators**

Program	2 nd Quarter Success Indicators	Status Reported to Board 4/13/2005	Status per Audit	Auditors' Notes	
Coastal Watersheds					
<i>Southern Indian River Lagoon</i>					
1	St. Lucie River Issues Team Projects	Executed contracts with partners	G	G	
<i>Loxahatchee River</i>					
2	Loxahatchee River Preservation Initiative Projects	Executed contracts with partners	G	G	
3	Restoration Plan for Northwest Fork	Draft plan update to WRAC	G	G	
<i>Biscayne Bay</i>					
4	Biscayne Bay Regional Restoration Coordination Team Projects	Executed and/or amended contracts	G	G	
5	Miami River Dredging	Executed grant agreement with FIND and with local government for dredging of the Miami River	G	Y	Grant agreement was executed. However, due to delays, the agreement with Miami Dade for dredging the Miami River will not be executed until the end of July 2005.
<i>Florida Bay and Florida Keys</i>					
6	Completion of MFL technical criteria for Florida Bay	Complete draft technical criteria document for the Florida Bay MFL	G	G	
7	Marathon Stormwater Improvement Project	Executed contracts with local governments	G	G	
8	Wastewater/Stormwater Improvement for Keys Water Quality	Executed contracts with local governments	G	G	
9	Florida Keys Exotic Plant Removal/Prevention	Executed contracts with local governments	G	G	
<i>Caloosahatchee River</i>					
10	Four Corners Drainage Project	Executed contracts with local governments	G	Y	Project was originally scheduled for Governing Board's approval in June 2005, however, was deferred to July 2005.
<i>Flood Management Planning</i>					
11	Real-time Flood Forecasting - Orange River Pilot Project	Executed contract	G	Project was cancelled; funds were used for other projects	This project was a cooperative effort with the National Weather Service (NWS) in the Caloosahatchee Basin/Orange River. The NWS indicated that Orange River was not suitable for flood forecasting model and that they were committed to other projects. Funds were reallocated to other projects.
Number of Projects with 2nd Quarter Success Indicators - 11					
Number of Projects Reported Green - 11					

APPENDIX

G = Green
Y = Yellow
R = Red

Program	2 nd Quarter Success Indicators	Status Reported to Board 4/13/2005	Status per Audit	Auditors' Notes	
ACCELER8					
1	Picayune Strand Restoration	Issue work order and Notice to Proceed on Basis of Design (BODR)	G	G	
2	C-43 (Caloosahatchee River) West Reservoir	Submit Pre-Final Basis of Design Report	G	G	
3	C-44 Reservoir STA	Complete Phase 1 Conceptual Design	G	G	
4	EAA STA - Compartment B (B509) Includes Cell 4, South Buildout and North Buildout	Notice to Proceed Basis of Design Report - Cell 4	G	G	
5	EAA STA - Compartment C (B510) Includes STA 5 Flowway 3, STA 6-2 and Buildout	Notice to Proceed on Basis of Design to Preliminary Design-STA 6-2; Notice to Proceed on Basis of Design to Preliminary Design-STA 5 Flow Way 3	G	G	
6	EAA Feasibility Study	Start Feasibility Study	G	G	
Number of Projects with 2nd Quarter Success Indicators - 6					
Number of Projects Reported Green - 6					
CERP					
Critical Restoration Projects					
1	Southern CREW/Imperial River Flowway	Complete project	R	R	Per 2nd Quarter Report: Project will be substantially completed in FY 2006 pending receipt of grant monies.
2	Lake Trafford Restoration	Clear containment site	G	G	
CERP Pilot Projects					
3	Lake Okeechobee ASR Pilot	Complete 90% design, obtain PPDR/EIS Authorization	R	R	Per 2nd Quarter Report: PPDR/EIS authorization received and 90% design completed. Lack of federal funding will delay project implementation.
4	Caloosahatchee (C-43) River ASR Pilot	Obtain PPDR Authorization, prepare Final Plan and Specs	R	R	Per 2nd Quarter Report: Obtained PPDR authorization. Drilling issues & relocation of facility will delay plans and specs.
5	Hillsboro ASR Pilot	Obtain PPDR/EIS Authorization, prepare 90% Design	G	G	
6	L-31N Seepage Management Pilot	Complete data collection	G	G	
7	ASR Regional Study	Initiate Ecotoxicological Analysis, continue Baseline Monitoring, complete Continuous Core Monitor Well	G	G	
CERP WRDA 2000 Authorized Projects					
8	Indian River Lagoon - South - Allapattah C-23/C-24 Northern STA	Allapattah - prescribed burns and plant pine seedlings	G	G	
9	EAA Storage Reservoirs - Phase 1	Tentatively Selected Plan, complete Inventory and Forecast Conditions	G	G	
10	C-111 N Spreader Canal	Hold Feasibility Scoping Meeting	G	G	
11	Broward County WPA - 3A/3B Levee Seepage, C-11 & C-9 Impoundments	Hold Alternatives Formulation Briefing meeting, develop Base Conditions and Models	G	G	

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Program	2 nd Quarter Success Indicators	Status Reported to Board 4/13/2005	Status per Audit	Auditors' Notes	
CERP Priority Projects					
12	C-43 Basin Storage Reservoir - Part 1	Hold Feasibility Scoping Meeting, complete Preliminary Screening of Alternatives	G	G	
13	North Palm Beach County - Part 1	Complete L-8 Reservoir Test Final Report, begin Conceptual Design for L-8 Reservoir Pump Station	G	G	
14	Biscayne Bay Coastal Wetlands	Complete Preliminary Real Estate Cost Estimate	G	Y	Per the project manager, the United States Army Corps of Engineers (USACE) is the lead on this project and they have had modeling delays with impacted the completion of this indicator. Per the Director of CERP, this indicator is expected to be completed in the 4 th quarter of FY 05.
15	Southern Golden Gate Estates Hydrologic Restoration	Final Project Implementation Report/National Protection Act (PIR/NEPA) awaiting authorization	G	G	
16	Acme Basin B Discharge	Complete Final Screening & Tentatively Selected Plan, hold Alternative Formulation Briefing	G	G	
17	Strazzulla Wetlands	Complete Real Estate Analysis Appendix	Y	R	Per 2nd Quarter Report: Project has been placed on hold. Our review disclosed that this project was also on hold in the 1 st quarter.
18	Melaleuca Eradication	Execute Project Management Plan (PMP), begin development of Project Implementation Report (PIR)	G	G	
Feasibility Studies					
19	Southwest Florida Feasibility Study	Complete Calibration of Tidal Caloosahatchee River and Estero Basin Models, finalize 2050 demands, finalize issues matrices, prepare Feasibility Scoping Meeting Package	G	G	All success indicators except the Feasibility Meeting Package were completed. According to the Project Manager, the deliverables for this project was revised by the USACE and the District. As a result, the completion date for the Feasibility Scoping Meeting package has been changed to September 2005.
Other Federal Projects					
20	C-111 Modified Water Deliveries	Begin Mod Water Conveyance & Seepage Control Construction	R	R	Per 2nd Quarter Report: Construction will not be started until 2005-06 or 2006-07 dry season.
Program Activities					
21	RECOVER (Restoration, Coordination, Verification)	Complete interim goals/target, initiate system-wide operations plan, complete Decomp Adaptive Management Strategy, complete CERP update	G	Y	All tasks have been completed except the CERP update. The CERP update was expected to be completed, however, there were unforeseen delays in posting model results. This task is projected to be completed in the 4 th quarter.
22	Programmatic Regulations	Complete Master Implementation Sequencing Plan (MISP) consultation	G	G	
Number of Projects with 2nd Quarter Success Indicators - 22					
Number of Projects Reported Green - 17					
District Everglades					
Everglades Construction Project					
1	STA 5 Outlet Canal	Complete 100% of construction	G	G	
Long Term Plan: Phosphorous Source Control Program					
2	Updated water quality data for each basin	Complete update	G	G	
Long Term Plan - Accelerated Recovery Program					
3	Design research program for recovery of impacted areas of Everglades Protection Area (EPA)	Complete initial design	G	G	
Long Term Plan: STA Optimization and Performance					
4	Acquisition of STA survey data	Complete 100%	G	G	
5	Phosphorous budget for STAs	Complete STA water budgets	G	Y	Due to unforeseen contractor delays, water budgets will be completed in the 4 th quarter.

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Program	2 nd Quarter Success Indicators	Status Reported to Board 4/13/2005	Status per Audit	Auditors' Notes	
Long Term Plan: SAT Enhancement Projects					
6	Periphyton Assisted STA	Complete 100%	Y	Y	Per 2nd Quarter Report: Earthwork construction was completed in the 4 th quarter. Outflow pump station underway; monitoring and design are ready to be implemented.
Everglades Research and Monitoring Projects					
7	Landscape Ecology	Complete WCA-3 vegetation map	G	G	
Number of Projects with 2nd Quarter Success Indicators - 7					
Number of Projects Reported Green - 6					
Kissimmee Restoration					
1	First Annual Kissimmee Watershed Projects Report	Complete report	G	G	
Number of Projects with 2nd Quarter Success Indicators - 1					
Number of Projects Reported Green - 1					
Lake Okeechobee					
Regional Restoration Projects					
1	Initiate land acquisition and design for Lemkin Creek urban stormwater project	Complete 50% land acquisition	G	Y	Land acquisition has been delayed and an update will not be available until August 2005.
Number of Projects with 2nd Quarter Success Indicators - 1					
Number of Projects Reported Green - 1					
Land Stewardship					
Auditor's Note: No projects with 2 nd quarter success indicators. Projects targeted for completion in 4 th quarter.					
Operations & Maintenance					
Auditor's Note: No projects with 2 nd quarter success indicators.					
Regulation					
Environmental Resource Permitting					
1	Review new permit applications	Complete the review of an average of 575 permit applications	G	G	
2	Perform compliance inspections and take enforcement actions when necessary	Conduct an average of 2,125 compliance investigations	G	G	
Water Use Permitting					
3	Review new permit applications,	Complete the review of an average of 475 permit applications	G	G	
4	Perform compliance inspections and take enforcement actions when necessary	Conduct an average of 310 compliance investigations	G	G	
Number of Projects with 2nd Quarter Success Indicators - 4					
Number of Projects Reported Green - 4					

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Program	2 nd Quarter Success Indicators	Status Reported to Board 4/13/2005	Status per Audit	Auditors' Notes	
Water Supply					
Water Supply Planning					
1	Kissimmee Basin Water Supply Plan Update	Complete public workshop process	Y	Y	<i>Per 2nd Quarter Report:</i> Appendices A,B,D, & G completed. Chapter 2 completed. Preparations for public workshop underway.
2	Lower East Coast Water Supply Plan Update	Hold regional workshops on resource analyses, potential recommendations and selected model alternatives	Y	Y	<i>Per 2nd Quarter Report:</i> Held joint regional workshop with Initial Water Reservations on revised model assumptions. Several required simulations will slip to 3rd quarter because of changes in assumptions due to reservations and the need to develop model assumptions in the absence of the usable modeling from the initial CERP update.
3	Lower West Coast Water Supply Plan Update	Hold regional workshops: surface, groundwater and Floridian aquifer modeling	G	G	
4	Economic Analyses for Planning Water Supply	Contractor completes reviews of existing cost compilations and summarizes own data and relationships	Y	Y	<i>Per 2nd Quarter Report:</i> Development of scope of work.
Water Supply Implementation					
5	\$3.3 million for Sub-Regional Water Supply / Water Resource Development Projects	Approval of specific projects by the Governing Board	G	G	
6	Regional Irrigation Distribution System (RIDS)	Finalize partnerships with City of Ft. Myers & Collier County	G	G	
Minimum Flow and Levels & Initial Water Reservations					
7	Florida Bay MFL	Internal draft of technical criteria prepared	G	G	
8	Lake Istokpoga	Technical criteria presented to the Governing Board, peer review	G	G	
9	Biscayne Bay	Prepare draft of technical document	G	G	
Water Conservation					
10	13 Water Savings Incentives Program Grant Applications for FY 05	FY06 applications made available and proposals sought via public outreach process	G	G	
11	Water Requirements for Florida Landscapes	Plant selection testing expanded	G	G	
12	Mobile Irrigations Labs (1 additional lab)	10 labs (including a new lab) will continue making evaluations & recs on urban & agric. irrigations systems. Activity report provided each quarter.	G	G	
AWS Funding Grant Program					
13	41 Applications for Alternative Water Supply Grants Received	FY 06 applications solicited via public outreach	G	G	
Number of Projects with 2nd Quarter Success Indicators - 13					
Number of Projects Reported Green - 10					

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R = Red

Program	2 nd Quarter Success Indicators	Status Reported to Board 4/13/2005	Status per Audit	Auditors' Notes	
Mission Support Program					
<i>Employee Development</i>					
1	Identify training needs and offer targeted training: Project Management, Leadership, Organization/Employee Effectiveness	Continue offering training as needed spaced out evenly over all four quarters	G	G	
2	Revitalize the employee committee and look to reinstate employee activities	Re-engage and formulate strategy	G	G	
<i>IT/Environmental Data Systems</i>					
3	Standardize Desk Top Technology and Software	Standardize 50%	G	G	This success indicator was accomplished by another IT project which required that all software used by the District be licensed by the end of the 1 st quarter. During the 1 st and 2 nd quarters, most computers were replaced and software installed were licensed.
4	Deployment of Remote Phosphorus Analyzer	Complete 100% deployment	G	G	
<i>Improved Communication</i>					
5	Partner w/ local government & community based organizations	Complete 25% of projects each quarter	G	G	
6	Complete and implement outreach plans	Complete 50%	G	G	
7	Build and improve media relationships & coverage	Improve quantity & quality of media coverage by 5% each quarter (baseline to be established)	G	G	This project was cited in the 1 st Quarter Audit Report as having an unrealistic and unachievable indicator - a baseline will be established until some time after August 2005. For the 2 nd quarter, we verified whether the items noted as 2 nd quarter successes were completed.
8	Establish an internal communications group	Complete internal communications plan	G	G	
9	Conduct Business to Business Forums	Conduct four business forums per quarter	G	G	
<i>Improvement Initiatives</i>					
10	Standardize all District project management on a P3E software platform	Complete 80% by 1 st quarter and 20% by 2 nd quarter	G	G	
11	Build & maintain a central repository for project and program information	Complete 25% each quarter	G	G	
12	Standardize project charters, budgets, schedules, and reporting	Complete 25% each quarter	G	G	
<i>Agency Protection</i>					
13	Complete vulnerability assessment for specific sites	Complete 25% of sites each quarter	G	G	
<i>Business Support</i>					
14	Update Strategic Plan	Complete update	G	G	
15	South Florida Environmental Report (SFER)	Complete 2005 SFER	G	G	
16	District Water Management Plan	Complete 100%	G	G	A law is in effect that allows water management districts to substitute a strategic plan for a district water management plan. The District has opted to replace the District Water Management Plan with its Strategic Plan.
17	Comprehensive Annual Financial Report	Complete 100%	G	G	
Number of Projects with 2nd Quarter Success Indicators - 17					
Number of Projects Reported Green - 17					

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